IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

WEDNESDAY, THE 30TH MAY 2007 / 9TH JYAISHTA 1929

WP(C).No. 15774 of 2007(C)

PETITIONER:

ASWIN M.PILLAI, AGED 13 YEARS,
S/O.MURALEEDHARAN PILLAI, THITTAVILA VEEDU,
DECENT JUNCTION P.O., KOLLAM, REP. BY NEXT
FRIEND AND NATURAL GUARDIAN SHRI.T.K.MURALEEDHARAN
PILLAI, THITTAVILA VEEDU, DECENT JUNCTION P.O.,
KOLLAM.

BY ADV. SRI.BAIJU JOHN
SRI.JOHN VARGHESE(THOPPIL)

RESPONDENTS:

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1. STATE OF KERALA, REP. BY SECRETARY
TO THE REVENUE AND TAXES, THIRUVANANTHAPURAM.

2. TAHSILDAR (REVENUE RECOVERY),
KOLLAM.

3. B.SREEKALA, PROPRIETOR,
RADHA CASHEW TRADERS, AYATHIL P.O.,
KOLLAM.

BY ADV. SHRI. M.K.PUSHPALATHA, GOVERNMENT PLEADER

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 30/05/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

C.N.RAMACHANDRAN NAIR, J.

WP(C) No. 15774 of 2007

Dated, this the 30th day of May, 2007

J U D G M E N T

This WP(C) is filed challenging sale of property transferred to petitioner, who is the minor son of 3rd respondent, the defaulter. Learned Government Pleader reported that liability is for the years from 1993-94 to 1996-97 and transfer of property is made during 1999. Since property is subject to charge under Sec. 26A of the KGST Act, pending assessment and other proceedings under the KGST Act and transfer of property by 3rd respondent to her minor son is subject to arrears of tax, 2nd respondent is free to ignore the transaction and proceed for sale of the property.

This WP(C) is devoid of any merit and is accordingly dismissed.

(C.N.RAMACHANDRAN NAIR, JUDGE.)

jg